

REFERENCES IN TEXT

This chapter, referred to in subsecs. (c) and (d)(2), (3), was in the original “this Act” meaning Pub. L. 104-65, Dec. 19, 1995, 109 Stat. 691, known as the Lobbying Disclosure Act of 1995. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of this title and Tables.

AMENDMENTS

1998—Subsec. (a). Pub. L. 105-166, §4(a)(1), in introductory provisions, substituted “A person, other than a lobbying firm,” for “A registrant”.

Subsec. (a)(2). Pub. L. 105-166, §4(a)(2), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “in lieu of using the definition of ‘lobbying activities’ in section 1602(7) of this title, consider as lobbying activities only those activities that are influencing legislation as defined in section 4911(d) of title 26.”

Subsec. (b). Pub. L. 105-166, §4(b)(1), in introductory provisions, substituted “A person, other than a lobbying firm, who is required to account and does account for lobbying expenditures pursuant to” for “A registrant that is subject to”.

Subsec. (b)(2). Pub. L. 105-166, §4(b)(2), amended par. (2) generally. Prior to amendment, par. (2) read as follows: “in lieu of using the definition of ‘lobbying activities’ in section 1602(7) of this title, consider as lobbying activities only those activities, the costs of which are not deductible pursuant to section 162(e) of title 26.”

§ 1611. Exempt organizations

An organization described in section 501(c)(4) of title 26 which engages in lobbying activities shall not be eligible for the receipt of Federal funds constituting an award, grant, or loan.

(Pub. L. 104-65, §18, Dec. 19, 1995, 109 Stat. 703; Pub. L. 104-99, title I, §129(a), Jan. 26, 1996, 110 Stat. 34.)

AMENDMENTS

1996—Pub. L. 104-99 substituted “award, grant, or loan” for “award, grant, contract, loan, or any other form”.

EFFECTIVE DATE OF 1996 AMENDMENT

Section 129(b) of Pub. L. 104-99 provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in the Lobbying Disclosure Act of 1995 [Pub. L. 104-65] on the date of the enactment of such Act [Dec. 19, 1995].”

[For provision that notwithstanding section 106 of Pub. L. 104-99 [110 Stat. 27], section 129 of Pub. L. 104-99 [see above] to remain in effect as if enacted as part of Pub. L. 104-134, see section 21103 of Pub. L. 104-134, set out as a note following note captioned 501 First Street SE., District of Columbia; Disposal of Real Property, under section 175 of Title 40, Public Buildings, Property, and Works].

§ 1612. Sense of Senate that lobbying expenses should remain nondeductible**(a) Findings**

The Senate finds that ordinary Americans generally are not allowed to deduct the costs of communicating with their elected representatives.

(b) Sense of Senate

It is the sense of the Senate that lobbying expenses should not be tax deductible.

(Pub. L. 104-65, §23, Dec. 19, 1995, 109 Stat. 705.)